

## **EXHIBIT E10**

**EXHIBIT E10**

USA Commercial Mortgage Company, et al.  
 LSA - Document Review, Extraction and Loan by Loan Classification  
 April 13, 2006 through March 12, 2007

| <b>Name</b>   | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Fees</b> |
|---|-------------|---|--------------|-------------|-------------|
| <b>September 1, 2006 through September 30, 2006</b> |             |   |              |             |             |
| Steele, Sarah                                       | 09/19/06    | Instruct accounting team on servicing contract database.  | 1.6          | \$ 430.00   | \$ 688.00   |
| Astik, Jigar  | 09/21/06    | Analyze most recent loan monitoring analysis to determine any changes in principal payment forecast for liquidation analysis.                 | 0.9          | 240.00      | 216.00      |
| Astik, Jigar  | 09/22/06    | Analyze loan service agreement for participants with last names ending in "Ha-Hg".  | 3.9          | 240.00      | 936.00      |
| Astik, Jigar  | 09/22/06    | Analyze loan service agreement for participants with last names ending in "Hg-Hy".  | 3.5          | 240.00      | 840.00      |
| Astik, Jigar  | 09/22/06    | Analyze loan service agreement for participants with last names beginning with "Ma-Mg".   | 3.6          | 240.00      | 864.00      |
| Steele, Sarah                                       | 09/22/06    | Meet with L. Weese (USACM) regarding loan servicing contract project.   | 1.1          | 430.00      | 473.00      |
| Astik, Jigar  | 09/23/06    | Analyze loan service agreement for participants with last names beginning with "Ka-Ke".   | 2.1          | 240.00      | 504.00      |
| Astik, Jigar  | 09/23/06    | Continue to analyze loan service agreement for participants with last names beginning with "Ka-Ke".   | 1.9          | 240.00      | 456.00      |
| Astik, Jigar  | 09/23/06    | Analyze loan service agreement for participants with last names beginning with "Ke-Ky".   | 2.9          | 240.00      | 696.00      |
| Astik, Jigar  | 09/23/06    | Analyze loan service agreement for participants with last names beginning with "Ma-Mi".   | 2.3          | 240.00      | 552.00      |
| Astik, Jigar  | 09/23/06    | Continue to analyze loan service agreement for participants with last names beginning with "Ma-Mi".   | 1.7          | 240.00      | 408.00      |
| Astik, Jigar  | 09/24/06    | Analyze loan service agreement for participants with last names beginning with "Mi-My".   | 3.8          | 240.00      | 912.00      |
| Astik, Jigar  | 09/24/06    | Prepare and produce scanned document for participants with names ending in "G".   | 3.6          | 240.00      | 864.00      |
| Astik, Jigar  | 09/24/06    | Prepare and produce scanned document for participants with names ending in "C".   | 2.9          | 240.00      | 696.00      |
| Astik, Jigar  | 09/24/06    | Prepare and produce scanned document for participants with names ending in "B".   | 3.9          | 240.00      | 936.00      |
| Astik, Jigar  | 09/24/06    | Prepare and produce scanned document for participants with names ending in "O".   | 1.8          | 240.00      | 432.00      |
| Astik, Jigar  | 09/24/06    | Continue to prepare and produce scanned document for participants with names ending in "O".   | 2.2          | 240.00      | 528.00      |
| Steele, Sarah                                       | 09/24/06    | Instruct staff on loan servicing contract project.  | 0.5          | 430.00      | 215.00      |
| Astik, Jigar  | 09/25/06    | Prepare and produce scanned document for participants with names ending in "L".   | 1.9          | 240.00      | 456.00      |
| Astik, Jigar  | 09/25/06    | Continue to prepare and produce scanned document for participants with names ending in "L".   | 2.1          | 240.00      | 504.00      |
| Astik, Jigar  | 09/25/06    | Prepare and produce scanned document for participants with names ending in "J".   | 2.2          | 240.00      | 528.00      |
| Astik, Jigar  | 09/25/06    | Continue to prepare and produce scanned document for participants with names ending in "J".   | 1.8          | 240.00      | 432.00      |
| Astik, Jigar  | 09/25/06    | Prepare and produce scanned document for participants with names ending in "K".   | 1.1          | 240.00      | 264.00      |
| Cadwell, Kristin                                    | 09/25/06    | Research and identify individual service fees for Investors whose last name begins with "D" and enter them into current investor spreadsheet. | 2.8          | 190.00      | 532.00      |
| Cadwell, Kristin                                    | 09/25/06    | Research and identify individual service fees for Investors whose last name begins with "D" and enter them into current investor spreadsheet. | 2.9          | 190.00      | 551.00      |
| Cadwell, Kristin                                    | 09/25/06    | Research and identify individual service fees for Investors whose last name begins with "D" and enter them into current investor spreadsheet. | 2.0          | 190.00      | 380.00      |
| Cadwell, Kristin                                    | 09/25/06    | Research and identify individual service fees for Investors whose last name begins with "D" and enter them into current investor spreadsheet. | 2.3          | 190.00      | 437.00      |
| McClellan, Christian                                | 09/25/06    | Research current participation, sort, and number Loan Servicing Agreements H-Ha.  | 3.4          | 190.00      | 646.00      |
| McClellan, Christian                                | 09/25/06    | Research current participation, sort, and number Loan Servicing Agreements Ha-He.   | 3.3          | 190.00      | 627.00      |
| Smith, Susan  | 09/25/06    | Organize team to review Loan Service Agreement's for bidder.  | 0.5          | 590.00      | 295.00      |
| Astik, Jigar  | 09/26/06    | Prepare and produce scanned document for participants with names ending in "D".   | 2.1          | 240.00      | 504.00      |
| Astik, Jigar  | 09/26/06    | Continue to prepare and produce scanned document for participants with names ending in "D".   | 1.9          | 240.00      | 456.00      |
| Astik, Jigar  | 09/26/06    | Prepare and produce loan servicing model electronic file for external distribution.   | 2.2          | 240.00      | 528.00      |

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 April 13, 2006 through March 12, 2007

| Name                 | Date     | Description   | Hours | Rate   | Fees   |
|----------------------|----------|---|-------|--------|--------|
| Astik, Jigar         | 09/26/06 | Continue to prepare and produce loan servicing model electronic file for external distribution.   | 1.8   | 240.00 | 432.00 |
| Astik, Jigar         | 09/26/06 | Update and analyze loan servicing model electronic.   | 2.2   | 240.00 | 528.00 |
| Astik, Jigar         | 09/26/06 | Prepare and produce loan servicing model to monitor Loan Servicing Agreement analysis.  | 3.8   | 240.00 | 912.00 |
| Cadwell, Kristin     | 09/26/06 | Research and identify individual service fees for Investors whose last name begins with "D" and enter them into current investor spreadsheet. | 1.3   | 190.00 | 247.00 |
| Cadwell, Kristin     | 09/26/06 | Research and identify individual service fees for Investors whose last name begins with "D" and enter them into current investor spreadsheet. | 2.4   | 190.00 | 456.00 |
| Cadwell, Kristin     | 09/26/06 | Research and identify individual service fees for Investors whose last name begins with "L" and enter them into current investor spreadsheet. | 2.6   | 190.00 | 494.00 |
| Cadwell, Kristin     | 09/26/06 | Research and identify individual service fees for Investors whose last name begins with "L" and enter them into current investor spreadsheet. | 2.5   | 190.00 | 475.00 |
| Cadwell, Kristin     | 09/26/06 | Research and identify individual service fees for Investors whose last name begins with "L" and enter them into current investor spreadsheet. | 1.9   | 190.00 | 361.00 |
| Cadwell, Kristin     | 09/26/06 | Research and identify individual service fees for Investors whose last name begins with "L" and enter them into current investor spreadsheet. | 2.0   | 190.00 | 380.00 |
| McClellan, Christian | 09/26/06 | Research current participation, sort, and number Loan Servicing Agreements He-Hi.   | 3.9   | 190.00 | 741.00 |
| McClellan, Christian | 09/26/06 | Research current participation, sort, and number Loan Servicing Agreements Hi-Hu.   | 3.9   | 190.00 | 741.00 |
| McClellan, Christian | 09/26/06 | Research current participation, sort, and number Loan Servicing Agreements beginning with "M".  | 3.9   | 190.00 | 741.00 |
| Reed, James          | 09/26/06 | Review and manage Loan Service Agreement copying process.   | 2.0   | 430.00 | 860.00 |
| Steele, Sarah        | 09/26/06 | Review progress of loan servicing contract project.   | 0.3   | 430.00 | 129.00 |
| Cadwell, Kristin     | 09/27/06 | Research and identify individual service fees for Investors whose last name begins with "M" and enter them into current investor spreadsheet. | 2.3   | 190.00 | 437.00 |
| Cadwell, Kristin     | 09/27/06 | Research and identify individual service fees for Investors whose last name begins with "M" and enter them into current investor spreadsheet. | 2.7   | 190.00 | 513.00 |
| Cadwell, Kristin     | 09/27/06 | Research and identify individual service fees for Investors whose last name begins with "M" and enter them into current investor spreadsheet. | 1.5   | 190.00 | 285.00 |
| Cadwell, Kristin     | 09/27/06 | Copy Loan Servicing Agreements for investors with the last name beginning with "M" to be given to potential purchaser of the portfolio.       | 2.6   | 190.00 | 494.00 |
| Cadwell, Kristin     | 09/27/06 | Copy Loan Servicing Agreements for investors with the last name beginning with "M" to be given to potential purchaser of the portfolio.       | 1.9   | 190.00 | 361.00 |
| McClellan, Christian | 09/27/06 | Research current participation, sort, and number Loan Servicing Agreements beginning with "M".  | 3.1   | 190.00 | 589.00 |
| McClellan, Christian | 09/27/06 | Research current participation, sort, and number Loan Servicing Agreements beginning with "Mc".   | 3.6   | 190.00 | 684.00 |
| McClellan, Christian | 09/27/06 | Sort and scan Loan Servicing Agreements.  | 3.9   | 190.00 | 741.00 |
| Cadwell, Kristin     | 09/28/06 | Extract and organize Loan Servicing Agreements for Investors whose last name begins with a "Z" into individual files and file by loan.        | 2.7   | 190.00 | 513.00 |
| Cadwell, Kristin     | 09/28/06 | Extract and organize Loan Servicing Agreements for Investors whose last name begins with a "Z" into individual files and file by loan.        | 1.4   | 190.00 | 266.00 |
| Cadwell, Kristin     | 09/28/06 | Extract and organize Loan Servicing Agreements for Investors whose last name begins with a "Z" into individual files and file by loan.        | 1.6   | 190.00 | 304.00 |
| Cadwell, Kristin     | 09/28/06 | Extract and organize Loan Servicing Agreements for Investors whose last name begins with a "Z" into individual files and file by loan.        | 2.0   | 190.00 | 380.00 |
| Cadwell, Kristin     | 09/28/06 | Extract and organize Loan Servicing Agreements for Investors whose last name begins with a "X" into individual files and file by loan.        | 0.2   | 190.00 | 38.00  |
| Cadwell, Kristin     | 09/28/06 | Extract and organize Loan Servicing Agreements for Investors whose last name begins with a "Y" into individual files and file by loan.        | 1.0   | 190.00 | 190.00 |

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| Name                 | Date     | Description  | Hours | Rate   | Fees   |
|----------------------|----------|--|-------|--------|--------|
| Cadwell, Kristin     | 09/28/06 | Extract and organize Loan Servicing Agreements for Investors whose last name begins with a "Y" into individual files and file by loan.                         | 1.3   | 190.00 | 247.00 |
| Grancher, Matthew    | 09/28/06 | Review procedures for Loan Service Agreement extraction and classification.  | 0.7   | 290.00 | 203.00 |
| Grancher, Matthew    | 09/28/06 | Extract and classify Loan Servicing Agreements beginning with the last name beginning with "U".  | 3.2   | 290.00 | 928.00 |
| McClellan, Christian | 09/28/06 | Research current participation, extraction and loan by loan classification for Investors "Z".  | 3.9   | 190.00 | 741.00 |
| McClellan, Christian | 09/28/06 | Instruct individuals in extraction and loan by loan classification.  | 3.6   | 190.00 | 684.00 |
| McClellan, Christian | 09/28/06 | Create log to track, and monitor team progress on Loan Servicing Agreement extraction and classification.  | 2.7   | 190.00 | 513.00 |
| Moeri, Nathan        | 09/28/06 | Participate in conference call with USA Capital Team to discuss the scope of the Loan Service Agreement sorting project.                                       | 0.7   | 290.00 | 203.00 |
| Montague, Kathleen   | 09/28/06 | Analyze the methodology to successfully organize Loan Service Agreement's.   | 0.5   | 190.00 | 95.00  |
| Reed, James          | 09/28/06 | Review of Loan Service Agreement procurement process.  | 2.0   | 430.00 | 860.00 |
| Astik, Jigar         | 09/29/06 | Prepare and produce scanned document for participants with names ending in "V".  | 3.5   | 240.00 | 840.00 |
| Astik, Jigar         | 09/29/06 | Prepare and produce scanned document for participants with names ending in "V".  | 2.2   | 240.00 | 528.00 |
| Astik, Jigar         | 09/29/06 | Update and analyze loan servicing model electronic   | 2.7   | 240.00 | 648.00 |
| Astik, Jigar         | 09/29/06 | Update and verify loan servicing agreement information.  | 0.4   | 240.00 | 96.00  |
| Cadwell, Kristin     | 09/29/06 | Extract and organize Loan Servicing Agreements for Investors whose last name begins with a "Y" into individual files and file by loan.                         | 0.6   | 190.00 | 114.00 |
| Cadwell, Kristin     | 09/29/06 | Extract and organize Loan Servicing Agreements for Investors whose last name begins with a "W" into individual files and file by loan.                         | 1.2   | 190.00 | 228.00 |
| Cadwell, Kristin     | 09/29/06 | Extract and organize Loan Servicing Agreements for Investors whose last name begins with a "W" into individual files and file by loan.                         | 1.2   | 190.00 | 228.00 |
| Conte, Joseph        | 09/29/06 | Draft workplan in preparation for analysis of the Loan Service Agreement's.  | 0.2   | 430.00 | 86.00  |
| Grancher, Matthew    | 09/29/06 | Extract and classify Loan Servicing Agreements for last names beginning with "I, O, Q".  | 2.5   | 290.00 | 725.00 |
| Grancher, Matthew    | 09/29/06 | Extract and classify Loan Servicing Agreements for last names beginning with "E".  | 3.1   | 290.00 | 899.00 |
| Grancher, Matthew    | 09/29/06 | Extract and classify Loan Servicing Agreements for last names beginning with "J".  | 2.9   | 290.00 | 841.00 |
| McClellan, Christian | 09/29/06 | Upload and divide bulk Loan Service Agreement files to Server for classification.  | 1.1   | 190.00 | 209.00 |
| McClellan, Christian | 09/29/06 | Disseminate bulk files for extraction and classification to team.  | 3.3   | 190.00 | 627.00 |
| McClellan, Christian | 09/29/06 | Research current participation, extraction and loan by loan classification for Investors names beginning with "V".   | 3.6   | 190.00 | 684.00 |
| Moeri, Nathan        | 09/29/06 | Assemble and organize active Loan Servicing Agreements by loan for legal vesting names beginning with "N".   | 3.0   | 290.00 | 870.00 |
| Moeri, Nathan        | 09/29/06 | Assemble and organize active Loan Servicing Agreements by loan for legal vesting names beginning with "A".   | 3.0   | 290.00 | 870.00 |
| Moeri, Nathan        | 09/29/06 | Assemble and organize active Loan Servicing Agreements by loan for legal vesting names beginning with "A" and "F".   | 3.0   | 290.00 | 870.00 |
| Montague, Kathleen   | 09/29/06 | Extract documents with last names that began with "T".   | 2.4   | 190.00 | 456.00 |
| Reed, James          | 09/29/06 | Participate in meeting with Company management concerning Loan Service Agreement transfer process.   | 0.5   | 430.00 | 215.00 |
| Velasco, Jin         | 09/29/06 | Obtain initial guidance regarding Loan Service Agreement work to be performed.   | 0.5   | 150.00 | 75.00  |
| Bauck, Lyle          | 09/30/06 | Obtain and review Loan Servicing Agreements of Investors with last name starting with "G" for potential purchaser request.                                     | 1.3   | 290.00 | 377.00 |
| Bauck, Lyle          | 09/30/06 | Create and prepare master file list for all Loans Servicing Agreements related to investors with last names starting with "G" for potential purchaser request. | 3.1   | 290.00 | 899.00 |
| Beserra, Rebecca     | 09/30/06 | Participate in conference regarding next actions steps for Loan Service Agreement extraction and classification.   | 0.4   | 150.00 | 60.00  |
| Beserra, Rebecca     | 09/30/06 | Extract and classify Loan Service Agreements section "C-2".  | 3.3   | 150.00 | 495.00 |
| Beserra, Rebecca     | 09/30/06 | Continue to extract and classify Loan Service Agreements section "C-2".  | 3.3   | 150.00 | 495.00 |
| Cadwell, Kristin     | 09/30/06 | Participate with all MFIM professionals working on the USACM case in status update call with regards to our progress on the Loan Servicing Agreements.         | 1.7   | 190.00 | 323.00 |

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USA Commercial Mortgage Company, et al.  
 LSA - Document Review, Extraction and Loan by Loan Classification  
 April 13, 2006 through March 12, 2007

| Name                 | Date     | Description  | Hours | Rate   | Fees     |
|----------------------|----------|--|-------|--------|----------|
| Cadwell, Kristin     | 09/30/06 | Extract and organize Loan Servicing Agreements for Investors whose last name begins with a "W" into individual files and file by loan.             | 1.4   | 190.00 | 266.00   |
| Cadwell, Kristin     | 09/30/06 | Extract and organize Loan Servicing Agreements for Investors whose last name begins with a "W" into individual files and file by loan.             | 0.6   | 190.00 | 114.00   |
| Cadwell, Kristin     | 09/30/06 | Continue to extract and organize Loan Servicing Agreements for Investors whose last name begins with a "M" into individual files and file by loan. | 0.9   | 190.00 | 171.00   |
| Cadwell, Kristin     | 09/30/06 | Continue to extract and organize Loan Servicing Agreements for Investors whose last name begins with a "M" into individual files and file by loan. | 1.4   | 190.00 | 266.00   |
| Chemtob, Victor      | 09/30/06 | Review and extract Loan Service Agreement document "L-1".  | 1.8   | 290.00 | 522.00   |
| Chemtob, Victor      | 09/30/06 | Organize and file extracted Loan Service Agreement documents for file "L-1".   | 1.3   | 290.00 | 377.00   |
| Conte, Joseph        | 09/30/06 | Extract and create independent files for Loan Service Agreement's for the letters "Cab-Car".   | 1.8   | 430.00 | 774.00   |
| Conte, Joseph        | 09/30/06 | Create master database with all Loan Service Agreement's saved as individual files.  | 1.6   | 430.00 | 688.00   |
| Conte, Joseph        | 09/30/06 | Assign electronic copies of individual Loan Service Agreement's to appropriate Loan File folders for "Cab-Car".                                    | 1.1   | 430.00 | 473.00   |
| Faiella, Lindsay     | 09/30/06 | Extract 170 loan service agreements from one collective file.  | 3.1   | 190.00 | 589.00   |
| Faiella, Lindsay     | 09/30/06 | Review 170 loan service agreements to determine the investor's legal vesting name.   | 2.9   | 190.00 | 551.00   |
| Faiella, Lindsay     | 09/30/06 | Review 170 loan service agreements to determine the corresponding account ID.  | 3.4   | 190.00 | 646.00   |
| Faiella, Lindsay     | 09/30/06 | Review 170 loan service agreements to determine the corresponding client ID.   | 2.7   | 190.00 | 513.00   |
| Faiella, Lindsay     | 09/30/06 | Determine the corresponding loan or loans for 170 loan service agreements.   | 2.3   | 190.00 | 437.00   |
| Fillip, Kasey        | 09/30/06 | Prepare summary of Direct Lenders loan servicing contracts for last name "Ma-Mc".  | 2.2   | 330.00 | 726.00   |
| Fillip, Kasey        | 09/30/06 | Prepare summary of Direct Lenders loan servicing contracts for last name "Mc-Mi".  | 2.1   | 330.00 | 693.00   |
| Fillip, Kasey        | 09/30/06 | Prepare summary of Direct Lenders loan servicing contracts for last name "Mi-My".  | 2.0   | 330.00 | 660.00   |
| Grancher, Matthew    | 09/30/06 | Extract Loan Servicing Agreements for last names beginning with "K".   | 2.0   | 290.00 | 580.00   |
| Grancher, Matthew    | 09/30/06 | Classify Loan Servicing Agreements for last names beginning with "K".  | 3.1   | 290.00 | 899.00   |
| Guerrero, Adolfo     | 09/30/06 | Extract Loan Service Agreements from master file for names beginning with the letter "R".  | 3.2   | 330.00 | 1,056.00 |
| King, Vincent        | 09/30/06 | Review and extract section "M-1" of loan documents.  | 2.4   | 330.00 | 792.00   |
| King, Vincent        | 09/30/06 | Review and extract section "M-1" of loan documents.  | 2.6   | 330.00 | 858.00   |
| McClellan, Christian | 09/30/06 | Prepare for and assist in conducting conference call familiarizing team with extraction and classification.  | 1.2   | 190.00 | 228.00   |
| McClellan, Christian | 09/30/06 | Disseminate bulk files for extraction and classification to team.  | 2.9   | 190.00 | 551.00   |
| McClellan, Christian | 09/30/06 | Update log to track, and monitor team progress on Loan Servicing Agreement extraction and classification.  | 2.3   | 190.00 | 437.00   |
| McClellan, Christian | 09/30/06 | Research current participation, extraction and loan by loan classification for Investors for "V".  | 3.3   | 190.00 | 627.00   |
| Moeri, Nathan        | 09/30/06 | Assemble and organize active Loan Servicing Agreements by loan for legal vesting names beginning with "F".   | 2.0   | 290.00 | 580.00   |
| Moeri, Nathan        | 09/30/06 | Assemble and organize active Loan Servicing Agreements by loan for legal vesting names beginning with "F".   | 1.9   | 290.00 | 551.00   |
| Montague, Kathleen   | 09/30/06 | Extract and sort documents with last names that began with "T".  | 0.9   | 190.00 | 171.00   |
| Montague, Kathleen   | 09/30/06 | Organize and sort documents with last names that began with "T".   | 0.8   | 190.00 | 152.00   |
| Reed, James          | 09/30/06 | Participate in call with staff to explain and review process for Loan Service Agreement organization.  | 2.0   | 430.00 | 860.00   |
| Reed, James          | 09/30/06 | Coordinate and manage Loan Service Agreement organization process.   | 3.0   | 430.00 | 1,290.00 |
| Velasco, Jin         | 09/30/06 | Participate on conference call regarding procedures for Loan Service Agreement review and classification.  | 0.5   | 150.00 | 75.00    |
| Velasco, Jin         | 09/30/06 | Extract and classify Loan Servicing Agreements for last names beginning with "H-1".  | 2.9   | 150.00 | 435.00   |
| Velasco, Jin         | 09/30/06 | Continue - extract and classify Loan Servicing Agreements for last names beginning with "H-1".   | 2.9   | 150.00 | 435.00   |
| Velasco, Jin         | 09/30/06 | Finish - extract and classify Loan Servicing Agreements for last names beginning with "H-1".   | 2.9   | 150.00 | 435.00   |

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| Name   | Date     | Description  | Hours        | Rate      | Fees             |
|--|----------|--|--------------|-----------|------------------|
| <b>Total LSA - Document Review, Extraction and Loan by Loan Classification</b> |          |  | <b>289.7</b> | <b>\$</b> | <b>68,358.00</b> |
| <b>October 1, 2006 through October 31, 2006</b>                                |          |  |              |           |                  |
| Astik, Jigar   | 10/01/06 | Prepare and produce scanned document for participants with names ending in "D".  | 3.4          | \$ 240.00 | \$ 816.00        |
| Astik, Jigar   | 10/01/06 | Prepare and produce loan servicing model electronic file for external distribution.  | 2.1          | 240.00    | 504.00           |
| Astik, Jigar   | 10/01/06 | Update and analyze loan servicing model electronic.  | 2.2          | 240.00    | 528.00           |
| Astik, Jigar   | 10/01/06 | Prepare and produce loan servicing model to monitor loan servicing agreement analysis.   | 2.3          | 240.00    | 552.00           |
| Bauck, Lyle  | 10/01/06 | Extract and classify loans with last names starting with 'G' and organize their respective Loan Servicing Agreement.                             | 3.4          | 290.00    | 986.00           |
| Bauck, Lyle  | 10/01/06 | Organize and review Loan Servicing Agreements of Investors with last name starting with "Si through So".   | 0.9          | 290.00    | 261.00           |
| Bauck, Lyle  | 10/01/06 | Create and prepare master file list for all Loans Servicing Agreements related to investors with last names starting with "Si through So".       | 2.1          | 290.00    | 609.00           |
| Bauck, Lyle  | 10/01/06 | Extract and classify loans with last names starting with 'Si' to 'So' and organize their respective Loan Servicing Agreement.                    | 2.5          | 290.00    | 725.00           |
| Beserra, Rebecca   | 10/01/06 | Extract and classify Loan Service Agreements section "C-2".  | 3.9          | 150.00    | 585.00           |
| Beserra, Rebecca   | 10/01/06 | Extract and classify Loan Service Agreements section "S-5".  | 2.3          | 150.00    | 345.00           |
| Cadwell, Kristin   | 10/01/06 | Continue to extract and organize loan servicing agreements for investors whose last name begins with "M" into individual files and file by loan. | 1.2          | 190.00    | 228.00           |
| Cadwell, Kristin   | 10/01/06 | Continue to extract and organize loan servicing agreements for investors whose last name begins with "M" into individual files and file by loan. | 2.0          | 190.00    | 380.00           |
| Cadwell, Kristin   | 10/01/06 | Continue to extract and organize loan servicing agreements for investors whose last name begins with "M" into individual files and file by loan. | 2.5          | 190.00    | 475.00           |
| Cadwell, Kristin   | 10/01/06 | Continue to file loan servicing agreements by loan.  | 0.3          | 190.00    | 57.00            |
| Cadwell, Kristin   | 10/01/06 | Continue to extract and organize loan servicing agreements for investors whose last name begins with "M" into individual files and file by loan. | 1.2          | 190.00    | 228.00           |
| Cadwell, Kristin   | 10/01/06 | Continue to extract and organize loan servicing agreements for investors whose last name begins with "M" into individual files and file by loan. | 0.7          | 190.00    | 133.00           |
| Chemtob, Victor  | 10/01/06 | Input organized files onto "T" drive based for file "L-1".   | 2.2          | 290.00    | 638.00           |
| Conte, Joseph  | 10/01/06 | Extract and create independent files for Loan Service Agreement's for the letters "Cav-Chap".  | 1.8          | 430.00    | 774.00           |
| Conte, Joseph  | 10/01/06 | Extract and create independent files for Loan Service Agreement's for the letters "Chap-Chri".   | 2.3          | 430.00    | 989.00           |
| Conte, Joseph  | 10/01/06 | Assign electronic copies of individual Loan Service Agreement's to appropriate Loan File folders for "Cav-Chap".                                 | 0.8          | 430.00    | 344.00           |
| Conte, Joseph  | 10/01/06 | Assign electronic copies of individual Loan Service Agreement's to appropriate Loan File folders for "Chap-Chri".                                | 1.1          | 430.00    | 473.00           |
| Conte, Joseph  | 10/01/06 | Update Master database with all Loan Service Agreement's saved as individual files.  | 1.2          | 430.00    | 516.00           |
| Franco, Shoshana   | 10/01/06 | Extract and classify Loan Service Agreements by investor for investors with last names beginning with "L".                                       | 3.1          | 150.00    | 465.00           |
| Franco, Shoshana   | 10/01/06 | Extract Loan Service Agreements by investor for investors with last names beginning with "S" into smaller groups.                                | 0.9          | 150.00    | 135.00           |
| Grancher, Matthew  | 10/01/06 | Review, extract and classify Loan Service Agreements with loans names ranging with the letter "P".   | 2.3          | 290.00    | 667.00           |
| Grancher, Matthew  | 10/01/06 | Review, extract and classify Loan Service Agreements with loans names ranging with the letter "P".   | 3.8          | 290.00    | 1,102.00         |
| Guerrero, Adolfo   | 10/01/06 | Review, extract and classify Loan Service Agreements with loan names ranging from "Raf - Red".   | 3.1          | 330.00    | 1,023.00         |
| Guerrero, Adolfo   | 10/01/06 | Review, extract and classify Loan Service Agreements with loan names ranging from "Ree - Rie".   | 3.1          | 330.00    | 1,023.00         |
| Guerrero, Adolfo   | 10/01/06 | Review, extract and classify Loan Service Agreements with loan names ranging from "Rif - Rol".   | 3.1          | 330.00    | 1,023.00         |
| Guerrero, Adolfo   | 10/01/06 | Review, extract and classify Loan Service Agreements with loan names ranging from "Rom - Ryb".   | 2.9          | 330.00    | 957.00           |
| King, Vincent  | 10/01/06 | Review and extract section "M-1" of loan documents.  | 2.8          | 330.00    | 924.00           |

## EXHIBIT E10

USA Commercial Mortgage Company, et al.  
 LSA - Document Review, Extraction and Loan by Loan Classification  
 April 13, 2006 through March 12, 2007

| Name                 | Date     | Description  | Hours | Rate   | Fees     |
|----------------------|----------|--|-------|--------|----------|
| King, Vincent        | 10/01/06 | Review and extract section "M-1" of loan documents.  | 2.9   | 330.00 | 957.00   |
| King, Vincent        | 10/01/06 | Review and extract section "M-1" of loan documents.  | 2.6   | 330.00 | 858.00   |
| McClellan, Christian | 10/01/06 | Update log to track, and monitor team progress on Loan Servicing Agreement extraction and classification.  | 2.5   | 190.00 | 475.00   |
| McClellan, Christian | 10/01/06 | Upload Loan Servicing Agreements for distribution to Stalking Horse Bidder and other bidders.  | 2.8   | 190.00 | 532.00   |
| Montague, Kathleen   | 10/01/06 | Extract Loan Service Agreements with last names that begin with "B".   | 3.1   | 190.00 | 589.00   |
| Montague, Kathleen   | 10/01/06 | Organize and sort Loan Service Agreements with last names that began with "B".   | 2.5   | 190.00 | 475.00   |
| Montague, Kathleen   | 10/01/06 | Organize the compiled list of all Loan Service Agreement's names.  | 1.7   | 190.00 | 323.00   |
| Reed, James          | 10/01/06 | Coordinate and manage Loan Service Agreement organization process.   | 2.9   | 430.00 | 1,247.00 |
| Velasco, Jin         | 10/01/06 | Extract and sort Loan Service Agreements by investor for investor group "S-4".   | 3.3   | 150.00 | 495.00   |
| Velasco, Jin         | 10/01/06 | Continue to extract and sort Loan Service Agreements by investor for group "S-4".  | 3.1   | 150.00 | 465.00   |
| Velasco, Jin         | 10/01/06 | Continue to extract and sort Loan Service Agreements by investor for group "S-4".  | 2.2   | 150.00 | 330.00   |
| Vidal, Adriana       | 10/01/06 | Extract and classify Loan Service Agreements by investor for investors with last names beginning with "B".   | 3.9   | 490.00 | 1,911.00 |
| Vidal, Adriana       | 10/01/06 | Rename individual Loan Service Agreement files by investor name, last names starting with "B".   | 3.6   | 490.00 | 1,764.00 |
| Vidal, Adriana       | 10/01/06 | File renamed individual Loan Service Agreement files by loan name, last names starting with "B".   | 3.7   | 490.00 | 1,813.00 |
| Wooley, Erin         | 10/01/06 | Extract Loan Servicing Agreements for Direct Lenders in the "S-1" category.  | 2.7   | 330.00 | 891.00   |
| Wooley, Erin         | 10/01/06 | Reconcile the Loan Servicing Agreements, in the "S-1" category, with the Current Investor report to determine which loans the Direct Lenders are in.                   | 2.4   | 330.00 | 792.00   |
| Wooley, Erin         | 10/01/06 | Continue to reconcile the Loan Servicing Agreements, in the "S-1" category, with the Current Investor report to determine which loans the Direct Lenders are invested. | 2.1   | 330.00 | 693.00   |
| Wooley, Erin         | 10/01/06 | Prepare a copy of each Loan Servicing Agreement in the "S-1" category and place into the respective Loan folder.   | 3.3   | 330.00 | 1,089.00 |
| Wooley, Erin         | 10/01/06 | Continue to prepare a copy of each Loan Servicing Agreement in the "S-1" category and place into the respective loan folder.   | 2.6   | 330.00 | 858.00   |
| Bauk, Lyle           | 10/02/06 | Organize loans starting with "Si through So" to their respective Loan Servicing Agreement.   | 2.2   | 290.00 | 638.00   |
| Beserra, Rebecca     | 10/02/06 | Upload Loan Service Agreements to shared drive for group "S-5".  | 1.6   | 150.00 | 240.00   |
| Beserra, Rebecca     | 10/02/06 | Upload Loan Service Agreements to shared drive for "C-2".  | 2.2   | 150.00 | 330.00   |
| Cadwell, Kristin     | 10/02/06 | Continue to file Loan Serving Agreements by loan.  | 2.1   | 190.00 | 399.00   |
| Cadwell, Kristin     | 10/02/06 | Continue to file Loan Serving Agreements by loan.  | 2.7   | 190.00 | 513.00   |
| Cadwell, Kristin     | 10/02/06 | Obtain and log investor inquiries from company mailbox for research and response.  | 1.6   | 190.00 | 304.00   |
| Conte, Joseph        | 10/02/06 | Upload "Cab-Car" Loan Service Agreements to shared drive.  | 0.9   | 430.00 | 387.00   |
| Conte, Joseph        | 10/02/06 | Upload "Cav-Chap" Loan Service Agreements to shared drive.   | 1.4   | 430.00 | 602.00   |
| Conte, Joseph        | 10/02/06 | Upload "Chap-Chri" Loan Service Agreements to shared drive.  | 1.2   | 430.00 | 516.00   |
| Fasel, Bill          | 10/02/06 | Review Loan Service Agreement analyses and information compiled to-date (SP Diligence Process).  | 1.5   | 620.00 | 930.00   |
| Grancher, Matthew    | 10/02/06 | Extract and classify Loan Service Agreements.  | 2.4   | 290.00 | 696.00   |
| Guerrero, Adolfo     | 10/02/06 | Organize and upload Loan Service Agreement categorized by loan type.   | 2.2   | 330.00 | 726.00   |
| Guerrero, Adolfo     | 10/02/06 | Continue to organize and upload Loan Service Agreement categorized by loan type.   | 2.2   | 330.00 | 726.00   |
| King, Vincent        | 10/02/06 | Review and extract section "M-1" of Loan Service Agreements.   | 1.6   | 330.00 | 528.00   |
| King, Vincent        | 10/02/06 | Review and extract section "M-1" of Loan Service Agreements.   | 2.1   | 330.00 | 693.00   |
| McClellan, Christian | 10/02/06 | Update log to track, and monitor team progress on Loan Servicing Agreement extraction and classification.  | 3.9   | 190.00 | 741.00   |
| McClellan, Christian | 10/02/06 | Upload Loan Servicing Agreements for distribution to Stalking Horse Bidder and other bidders.  | 3.9   | 190.00 | 741.00   |
| Moeri, Nathan        | 10/02/06 | Assemble and organize active Loan Service Agreements by loan for legal vesting names beginning with "B".   | 1.3   | 290.00 | 377.00   |
| Montague, Kathleen   | 10/02/06 | Organize the filed Loan Service Agreements with the last name "W".   | 2.1   | 190.00 | 399.00   |
| Montague, Kathleen   | 10/02/06 | Organize the filed Loan Service Agreements with the last name "M".   | 3.4   | 190.00 | 646.00   |



**EXHIBIT E10**

USA Commercial Mortgage Company, et al.  
 LSA - Document Review, Extraction and Loan by Loan Classification  
 April 13, 2006 through March 12, 2007

| <b>Name</b>  | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b>      |
|--|-------------|--|--------------|-------------|------------------|
| Reed, James  | 10/02/06    | Participate in meeting with Company management concerning Loan Service Agreement transfer process.   | 1.0          | 430.00      | 430.00           |
| Reed, James  | 10/02/06    | Participate in meeting with Company management concerning missing Loan Service Agreements.   | 0.9          | 430.00      | 387.00           |
| Vidal, Adriana   | 10/02/06    | Identify and break out of loan servicing agreements by investor for investors with last names starting with "H".                               | 2.3          | 490.00      | 1,127.00         |
| Vidal, Adriana   | 10/02/06    | Rename individual loan servicing agreements files by investor name, last names starting with "H".  | 2.7          | 490.00      | 1,323.00         |
| Vidal, Adriana   | 10/02/06    | File renamed individual loan servicing agreement files by loan name, last names starting with "H".   | 2.4          | 490.00      | 1,176.00         |
| Karki, Vera  | 10/03/06    | Compile Loan Service Agreements into master file and respective folders.   | 2.9          | 150.00      | 435.00           |
| Karki, Vera  | 10/03/06    | Continue to compile Loan Service Agreements into master file and respective folders.   | 2.1          | 150.00      | 315.00           |
| Tan, Ching Wei   | 10/03/06    | Coordinate compilation of Loan Servicing Agreements into master file and respective loan folders for Reed Smith LLP and Stalking Horse Bidder. | 1.7          | 490.00      | 833.00           |
| Reed, James  | 10/05/06    | Review Loan Service Agreement compilation and categorization.  | 1.0          | 430.00      | 430.00           |
| Reed, James  | 10/05/06    | Participate in call with Counsel and potential bidder regarding Loan Service Agreements.   | 1.5          | 430.00      | 645.00           |
| McClellan, Christian   | 10/09/06    | Address inconsistencies in Loan Service Agreement log and document files.  | 1.6          | 190.00      | 304.00           |
| McClellan, Christian   | 10/10/06    | Address inconsistencies in Loan Service Agreement log and document files.  | 2.9          | 190.00      | 551.00           |
| Reed, James  | 10/10/06    | Review Loan Service Agreement log.   | 1.2          | 430.00      | 516.00           |
| Tan, Ching Wei   | 10/10/06    | Coordinate compilation of Loan Servicing Agreements for Capital Crossing Bank and Buchanan Ingersoll & Rooney PC.                              | 1.8          | 490.00      | 882.00           |
| Bauck, Lyle  | 10/13/06    | Obtain and review Fertitta Enterprises Loan Servicing Agreement.   | 0.6          | 290.00      | 174.00           |
| Bauck, Lyle  | 10/13/06    | Obtain and review Fertitta Enterprises Power of Attorney Agreement.  | 0.4          | 290.00      | 116.00           |
| Bauck, Lyle  | 10/13/06    | Obtain and review Daniel Tabas Loan Servicing Agreement.   | 0.3          | 290.00      | 87.00            |
| Bauck, Lyle  | 10/13/06    | Obtain and review Daniel Tabas Power of Attorney Agreement.  | 0.3          | 290.00      | 87.00            |
| Bauck, Lyle  | 10/13/06    | Obtain and review the Diversified Fund Loan Servicing Agreement.   | 0.3          | 290.00      | 87.00            |
| McClellan, Christian   | 10/13/06    | Address inconsistencies in Loan Service Agreement log and document files.  | 1.3          | 190.00      | 247.00           |
| McClellan, Christian   | 10/16/06    | Address inconsistencies in Loan Service Agreement log and document files.  | 3.7          | 190.00      | 703.00           |
| McClellan, Christian   | 10/16/06    | Create sampling analysis and delivering representative Loan Service Agreements to potential bidders.   | 1.2          | 190.00      | 228.00           |
| McClellan, Christian   | 10/27/06    | Address inconsistencies in Loan Service Agreement log and document files.  | 2.9          | 190.00      | 551.00           |
| Koe, Robert  | 10/30/06    | Review Loan Service Agreement.   | 1.1          | 650.00      | 715.00           |
| <b>Total LSA - Document Review, Extraction and Loan by Loan Classification</b> |             |  | <b>202.0</b> | <b>\$</b>   | <b>58,503.00</b> |

**November 1, 2006 through November 30, 2006**

|                      |          |   |     |           |           |
|----------------------|----------|---|-----|-----------|-----------|
| McClellan, Christian | 11/07/06 | Research and review Loan Service Agreements in regarding Colt Gateway.                      | 2.3 | \$ 190.00 | \$ 437.00 |
| McClellan, Christian | 11/07/06 | Create Loan Service Agreement Investment pairing analysis.                                  | 3.7 | 190.00    | 703.00    |
| McClellan, Christian | 11/08/06 | Create Loan Service Agreement Investment pairing analysis.                                  | 3.9 | 190.00    | 741.00    |
| McClellan, Christian | 11/08/06 | Update Loan Service Agreements Investment pairing analysis (A-B).                           | 3.9 | 190.00    | 741.00    |
| McClellan, Christian | 11/09/06 | Update Loan Service Agreements Investment pairing analysis (C).                             | 3.3 | 190.00    | 627.00    |
| McClellan, Christian | 11/09/06 | Update Loan Service Agreements Investment pairing analysis (D-E).                           | 3.9 | 190.00    | 741.00    |
| Reed, James          | 11/09/06 | Prepare and provide Loan Service Agreement detail to potential bidder.                      | 0.8 | 430.00    | 344.00    |
| McClellan, Christian | 11/13/06 | Update Loan Service Agreements Investment pairing analysis (F-G).                           | 3.9 | 190.00    | 741.00    |
| McClellan, Christian | 11/13/06 | Update Loan Service Agreements Investment pairing analysis (H).                             | 3.8 | 190.00    | 722.00    |
| Reed, James          | 11/13/06 | Participate in call with potential bidder related to Loan Service Agreement interpretation. | 0.9 | 430.00    | 387.00    |
| McClellan, Christian | 11/14/06 | Update Loan Service Agreement Investment pairing analysis (I-J).                            | 3.9 | 190.00    | 741.00    |
| Reed, James          | 11/14/06 | Review and management of Loan Service Agreement reconciliation process.                     | 1.2 | 430.00    | 516.00    |
| McClellan, Christian | 11/15/06 | Update Loan Service Agreements Investment pairing analysis (K).                             | 3.9 | 190.00    | 741.00    |



## EXHIBIT E10

USA Commercial Mortgage Company, et al.  
 LSA - Document Review, Extraction and Loan by Loan Classification  
 April 13, 2006 through March 12, 2007

| Name   | Date     | Description   | Hours        | Rate      | Fees              |
|--|----------|---|--------------|-----------|-------------------|
| McClellan, Christian   | 11/15/06 | Update Loan Service Agreements Investment pairing analysis (L).   | 3.0          | 190.00    | 570.00            |
| McClellan, Christian   | 11/16/06 | Update Loan Service Agreements Investment pairing analysis (M 1).   | 3.9          | 190.00    | 741.00            |
| McClellan, Christian   | 11/16/06 | Update Loan Service Agreements Investment pairing analysis (N).   | 1.9          | 190.00    | 361.00            |
| McClellan, Christian   | 11/20/06 | Update Loan Service Agreements Investment pairing analysis (O).   | 3.7          | 190.00    | 703.00            |
| Steele, Sarah  | 11/20/06 | Instruct staff on pre-petition and post petition service fee analysis after reviewing files necessary to complete analysis. | 0.8          | 430.00    | 344.00            |
| McClellan, Christian   | 11/21/06 | Update Loan Service Agreements Investment pairing analysis (P).   | 3.1          | 190.00    | 589.00            |
| McClellan, Christian   | 11/22/06 | Update Loan Service Agreements Investment pairing analysis (Q).   | 2.1          | 190.00    | 399.00            |
| McClellan, Christian   | 11/22/06 | Update Loan Service Agreements Investment pairing analysis (R 1).   | 3.1          | 190.00    | 589.00            |
| Cadwell, Kristin   | 11/27/06 | Verify correct service fee amounts by locating investor Loan Servicing Agreements and recording all service fee amounts.    | 2.6          | 190.00    | 494.00            |
| Cadwell, Kristin   | 11/27/06 | Continue pulling Loan Servicing Agreements by investor and verifying service fee amounts for each Loan Servicing Agreement. | 0.5          | 190.00    | 95.00             |
| McClellan, Christian   | 11/27/06 | Update Loan Service Agreement Investment pairing analysis (R 2).  | 2.6          | 190.00    | 494.00            |
| McClellan, Christian   | 11/27/06 | Update Loan Service Agreements Investment pairing analysis (S).   | 3.9          | 190.00    | 741.00            |
| McClellan, Christian   | 11/27/06 | Update Loan Service Agreements Investment pairing analysis (T).   | 3.9          | 190.00    | 741.00            |
| McClellan, Christian   | 11/27/06 | Update Loan Service Agreements Investment pairing analysis (U-Z).   | 2.3          | 190.00    | 437.00            |
| Reed, James  | 11/27/06 | Review Loan Service Agreement reconciliation process.   | 1.2          | 430.00    | 516.00            |
| Smith, Susan   | 11/27/06 | Review Loan Service Agreements file issues.   | 0.3          | 590.00    | 177.00            |
| McClellan, Christian   | 11/28/06 | Repair corporation names in Loan Service Agreement investment pairing analysis.   | 3.9          | 190.00    | 741.00            |
| McClellan, Christian   | 11/28/06 | Finalize Loan Service Agreement investment pairing analysis.  | 2.1          | 190.00    | 399.00            |
| Reed, James  | 11/28/06 | Review and management of Loan Service Agreement reconciliation process.   | 1.2          | 430.00    | 516.00            |
| Steele, Sarah  | 11/28/06 | Review Loan Servicing Agreement file with summary information.  | 1.1          | 430.00    | 473.00            |
| Steele, Sarah  | 11/28/06 | Update contract file for Loan Servicing Agreements per S. Smith's (MFIM) instructions.                                      | 1.2          | 430.00    | 516.00            |
| Steele, Sarah  | 11/29/06 | Participate in conference call with RQN regarding Loan Servicing Agreements.  | 1.6          | 430.00    | 688.00            |
| <b>Total LSA - Document Review, Extraction and Loan by Loan Classification</b>   |          |   | <b>89.4</b>  | <b>\$</b> | <b>19,506.00</b>  |
| <b>December 1, 2006 through December 31, 2006</b>  |          |   |              |           |                   |
| Smith, Susan   | 12/04/06 | Participate in call with S. Strong (RQN) regarding Loan Service Agreement schedule.   | 0.7          | \$ 590.00 | \$ 413.00         |
| Steele, Sarah  | 12/04/06 | Participate in call with S. Strong (RQN) regarding Loan Service Agreement schedule.   | 0.7          | 430.00    | 301.00            |
| Smith, Susan   | 12/05/06 | Research Loan Service Agreement schedules and answer inquiries.   | 0.6          | 590.00    | 354.00            |
| <b>Total LSA - Document Review, Extraction and Loan by Loan Classification</b>   |          |   | <b>2.0</b>   | <b>\$</b> | <b>1,068.00</b>   |
| <b>Total Hours and Fees for LSA - Document Review, Extraction and Loan by Loan Classification from April 13, 2006 through March 12, 2007</b> |          |   | <b>583.1</b> | <b>\$</b> | <b>147,435.00</b> |
| <b>USA Commercial Mortgage Company</b>   |          |   | <b>50%</b>   | <b>\$</b> | <b>73,717.50</b>  |
| <b>USA Capital First Trust Deed Fund, LLC</b>  |          |   | <b>50%</b>   | <b>\$</b> | <b>73,717.50</b>  |
|  |          |   |              | <b>\$</b> | <b>147,435.00</b> |
| <b>USA Commercial Mortgage Company</b>   |          |   | <b>50%</b>   |           | <b>291.6</b>      |
| <b>USA Capital First Trust Deed Fund, LLC</b>  |          |   | <b>50%</b>   |           | <b>291.6</b>      |
|  |          |   |              |           | <b>583.1</b>      |